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SENATE BILL 114

46TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2004

INTRODUCED BY

Phil A. Griego

AN ACT

RELATING TO TAXATION; AUTHORIZING DISTRIBUTION OF CERTAIN
GASOLINE TAX PROCEEDS; PROVIDING FOR INTERGOVERNMENTAL TAX
SHARING AGREEMENTS; AMENDING SECTIONS OF THE NMSA 1978.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

Section 1. Section 7-1-6.44 NMSA 1978 (being Laws 2003,
Chapter 150, Section 2) is amended to read:

"7-1-6.44. DISTRIBUTION--GASOLINE TAX SHARING
AGREEMENT. --

A. A distribution pursuant to Section 7-1-6.1 NMSA
1978 shall be made by the department to a qualified tribe in an
amount equal to forty percent of the net receipts attributable
to the gasoline tax paid to the department on two million five
hundred thousand gallons of gasoline each month. The
distribution shall be made pursuant to a gasoline tax sharing

underscored material = new
[bracketed material] = delete

1 agreement entered into by the [~~state highway and~~
2 ~~transportation~~] department of transportation and a qualified
3 tribe according to the provisions of Section 67-3-8.1 NMSA
4 1978.

5 B. As used in this section, "qualified tribe" means
6 the Pueblo of Nambe or the Pueblo of Santo Domingo, as long as
7 it owns one hundred percent of a registered Indian tribal
8 distributor pursuant to the Gasoline Tax Act, that qualifies
9 for a deduction pursuant to Subsection F of Section 7-13-4 NMSA
10 1978. "

11 Section 2. Section 67-3-8.1 NMSA 1978 (being Laws 2003,
12 Chapter 150, Section 3) is amended to read:

13 "67-3-8.1. SECRETARY--AUTHORITY TO ENTER INTO
14 INTERGOVERNMENTAL AGREEMENT--GASOLINE TAX SHARING AGREEMENT--
15 QUALIFIED TRIBE. --

16 A. The secretary may enter into an
17 intergovernmental agreement that may be referred to as a
18 "gasoline tax sharing agreement" with a qualified tribe to
19 receive forty percent of the gasoline tax revenue paid on two
20 million five hundred thousand gallons of gasoline each month in
21 exchange for the qualified tribe's agreement that the qualified
22 tribe or a registered Indian tribal distributor owned by the
23 qualified tribe shall not:

24 (1) distribute gasoline for resale outside of
25 the boundaries of that registered Indian tribal distributor's

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underscored material = new
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1 Indian reservation, pueblo grant or trust land located in New
2 Mexico; and

3 (2) claim all or part of the deduction
4 authorized in Subsection F of Section 7-13-4 NMSA 1978.

5 B. The term of a gasoline tax sharing agreement
6 entered into pursuant to this section shall be for a period of
7 up to ten years.

8 C. A gasoline tax sharing agreement entered into
9 pursuant to this section shall be construed solely as an
10 agreement between the two party governments and shall not alter
11 or affect the government-to-government relations between the
12 state and any other tribe.

13 D. Nothing in this section or in a gasoline tax
14 sharing agreement entered into pursuant to this section shall
15 be construed as creating rights in a third party.

16 E. Copies of gasoline tax sharing agreements shall
17 be promptly transmitted to the secretary upon signing by the
18 representatives of the governments that are parties to the
19 agreement.

20 F. As used in this section:

21 (1) "qualified tribe" means the Pueblo of
22 Nambe or the Pueblo of Santo Domingo, as long as it owns one
23 hundred percent of a registered Indian tribal distributor
24 pursuant to the Gasoline Tax Act, that qualifies for a
25 deduction pursuant to Subsection F of Section 7-13-4 NMSA 1978;

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1 and

2 (2) "tribe" means an Indian nation, tribe or
3 pueblo located in New Mexico."

4 Section 3. EFFECTIVE DATE. --The effective date of the
5 provisions of this act is July 1, 2004.

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